

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT

OF

CIVIL RIGHTS COMMISSION

STATE OF INDIANA

JULY 1, 2002 TO MARCH 31, 2005



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Sandra D. Leek	01-11-93 to 01-09-05
	Bruce Jefferson(Interim)	01-10-05 to 02-22-05
	Judge Gregory K. Scott	02-23-05 to 06-30-05



STATE OF INDIANA

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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE OFFICE OF CIVIL RIGHTS COMMISSION

We have reviewed the receipts, disbursements, and assets of the Civil Rights Commission, for the period July 1, 2002, to March 31, 2005. The Civil Rights Commission's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Civil Rights Commission are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

May 3, 2005

CIVIL RIGHTS COMMISSION
REVIEW COMMENTS
March 31, 2005

DAILY DEPOSITS

As stated in prior report B19368, the Civil Rights Commission did not deposit receipts within the following business day. During our current review period ten out of sixty-four receipts were not deposited by the next business day in accordance with IC 5-13-6-1.

Indiana Code 5-13-6-1(b) states in part: "... all public funds ... shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds."

PERSONAL LONG DISTANCE TELEPHONE CALLS

As stated in prior report B19368, it has been the practice of the Civil Rights Commission to allow employees to make personal long distance telephone calls on the agency's telephones. Each month, employees are to review telephone bills, identify their personal calls, and present a check or cash to the agency for payment.

Personal long distance calls are not allowed to be charged to the State or placed over the State telephone network. Such calls should be charged to the employee's home phone, personal calling card, or placed collect. Agencies should review monthly telephone billings for indication of charges for personal calls. If an agency discovers that personal calls have been placed, reimbursement must be sought for the charges incurred and the employee should be instructed not to charge additional long distance calls on the state network. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 5)

CIVIL RIGHTS COMMISSION
EXIT CONFERENCE

The contents of this report were discussed on May 25, 2005, with Judge Gregory K. Scott, Executive Director; and Joan Essex, Director of Administration. The official response has been made a part of this report and may be found on page 6.



**INDIANA
CIVIL
RIGHTS
COMMISSION**

MITCHELL E. DANIELS, JR. GOVERNOR



GREGORY KELLAM SCOTT, DIRECTOR
Indiana Government Center North
100 North Senate Avenue, RM N103
Indianapolis, IN 46204
e-mail: icrc@crc.in.gov
Visit our web site: www.in.gov/icrc

Office: (317) 232-2600
Toll Free: (800) 628-2909
Hearing Impaired: (800) 743-3333
Fax: (317) 232-6580
Housing: (866) 3FAIR4U
(866) 332-4748

OFFICIAL RESPONSE

Charles Johnson III
State Examiner
State Board of Accounts
302 West Washington Street
Room E418, IGCS
Indianapolis, IN 46204-2738

June 14, 2005

Dear Mr. Johnson:

This is the official response to the exit interview held at the Indiana Civil Rights Commission on May 25, 2005.

Daily Deposits

Corrective Action: The Business Office will take more of an active role in the processing of Continuing Legal Education payments to ensure that all deposits are made within one (1) business day of receipt. Checks received will be immediately recorded and forwarded to the Business Office for deposit. All receipts for monies received in the mail will have the date received noted.

Personal Long Distance Phone Calls

Corrective Action: The Director will issue an agency wide policy prohibiting the use of the State telephone network for personal calls. Supervisors will monitor all phone charges for their staff. Any staff member who fails to follow the agency policy will be subject to progressive discipline.

Sincerely,


Gregory Kellam Scott
Director